



Assessing Department
City of Boston

Thomas M. Menino, Mayor
Ronald W. Rakow,
Commissioner of Assessing

Taxpayer Referral & Assistance Center (617) 635-4287

TRAC is a one-stop taxpayer assistance center. If you have questions about:

- Personal exemption;
- Residential exemption;
- Current real estate tax;
- Current personal property tax;
- Current motor vehicle excise;
- Ward and parcel number;
- Changes of ownership;
- Duplicate tax bills;
- Property tax abatements;
- Current year tax bill payments
- Motor Vehicle Excise
- Boat Excise Tax (Current)
- Other tax-related questions.

CALL: the Taxpayer Referral & Assistance Center (TRAC) at (617) 635-4287.

Log-On to:
www.cityofboston.gov/assessing
to contact the Assessing Department
and for information about other
exemptions.

Tax Deferral 41A

Fiscal Year 2007 (July 1, 2006- June 30, 2007)

The 41A tax deferral option should be considered when a taxpayer's current expenses make the continued ownership of his/her home difficult. However, because of the 8% interest charge applied to the deferred taxes, deferral may be more expensive over time than the payment of the tax. The deferred amount will become a lien on your property.

A tax deferral may be used in conjunction with other exemption programs.

How long may taxes be deferred?

The deferred taxes must be repaid when the property is sold, transferred or upon the demise of the owner.

Taxes may be deferred annually until the taxes due including the accrued interest equal 50% of the then assessed value of the property. At that time, you cannot defer and the taxes due will continue to accrue interest until such time as when the taxes are paid in full.

How Do I Apply?

Application must be filed with the Assessing Department, Room 301, City Hall, Boston, MA 02201 within three months of the mailing date of the Third quarter tax bill for Fiscal Year 2006.

New Application

If you think you qualify, contact the Taxpayer Referral & Assistance Center (TRAC) Room M5 Mezzanine, City Hall, Boston, MA 02201 at (617) 635-4287. Office hours are Monday - Friday, 9AM - 5 PM. Supporting financial documentation is required to assist the Board of Assessors in making a determination of eligibility.

Tax Payment

NOTE: the filing of an application does not mean you can postpone the payment of your tax.

Requirements

Review the requirements below to see if you are eligible for Fiscal Year 2007.

- Reached the age of 65 as of July of the tax year
- Owned and occupied the property for at least 5 years as of July 1, of the tax year.
- Resided in Massachusetts for at least 10 years
- a gross income not exceeding \$40,000

If all of the preceding apply, you **may** be eligible for a Deferral 41A*. Contact the TRAC office for details.

* Massachusetts General Laws, Chapter 59, § 5, Clause 41A.